

B210
(12/04)

UNITED STATES BANKRUPTCY COURT
Southern District of New York

In re: Delphi Corp.

Case No. 05-44481
(Jointly Administered)
Court ID (Court use only) _____

NOTICE OF TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives notice pursuant to Rule 3001(e)(2), Fed.R.Bankr.P., of the transfer, other than for security, of the claim referenced in this notice.

SPCP GROUP, L.L.C., as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, LTD Name of Transferee	Liquidity Solutions, Inc. D/B/A Revenue Management Name of Transferor
Name and Address where notices to transferee should be sent SPCP GROUP, L.L.C., as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, LTD Two Greenwich Plaza, 1 st Floor Greenwich, CT 06830 Attn: Irene Wu	Court Record Address of the transferor (Court Use Only)
Last Four Digits of Acct #: _____	Last Four Digits of Acct #: _____
Transfer Amount: \$72,786.00	
Name and Address where transferee payments should be sent (if different from above) SPCP GROUP, L.L.C., as agent for Silver Point Capital Fund, L.P. and Silver Point Capital Offshore Fund, LTD 660 Steamboat Rd, Floor 3 Greenwich, CT 06830 Attn: Irene Wu	Name and Current Address of transferor Liquidity Solutions, Inc. D/B/A Revenue Management One University Plaza Hackensack, New Jersey 07601 Attn: Michael Handler
Phone: 203-542-4061 203-542-4161	Phone: 201-968-0001
Last Four Digits of Acct #: _____	Last Four Digits of Acct #: _____
Court Claim # (if known): <i>6859</i> Proof of Claim Originally Filed by: West Virginia Polymer Corp.	

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: *[Signature]*

Date: January 14th, 2008

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

DEADLINE TO OBJECT TO TRANSFER

The transferor of claim named above is advised that this Notice of transfer of Claim Other Than for Security has been filed in the clerk's office of this court as evidence of the transfer. Objections must be filed with the court within twenty (20) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

Date: _____

CLERK OF THE COURT

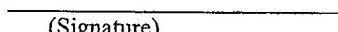
Transfer notice

LIQUIDITY SOLUTIONS, INC D/B/A REVENUE MANAGEMENT ("Assignor") transfers and assigns unto SPCP Group, L.L.C. with an address at Two Greenwich Plaza, Greenwich, Connecticut 06830 ("Assignee"), subject to and in accordance with the terms of the assignment of Claims agreement between Assignor and Assignee ("Agreement"), the claim in the amount of \$ 72,786.00, previously transferred to Assignor by WEST VIRGINIA POLYMER CORP., representing a claim against DELPHI CORPORATION in its bankruptcy case pending in the United States Bankruptcy Court of the Southern District of New York, jointly administered under Case No. 05-44481.

LIQUIDITY SOLUTIONS, INC D/B/A REVENUE MANAGEMENT



(Signature)



(Signature)

JEFFREY L. CARESS, ASSOCIATE

(Print Name and Title)

(Print Name of Witness)